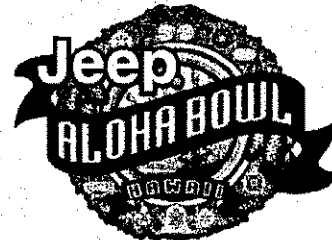


Jeep O'ahu Bowl / Jeep Aloha Bowl Christmas Classics
Varsity Building • 1110 University Avenue • Suite 403
Honolulu • Hawaii • 96826-1508
Phone (808) 947-4141 • Fax (808) 947-6648
Management Fax (808) 947-1492
e-mail: higames@aloha.net • Website: www.alohabowl.net



April 16, 2001

Via overnight mail and facsimile: (248) 637-5101

Mr. Lee Wilson
Vice President/Director of Jeep Planning
PENTACOMM
2600 W. Big Beaver
Suite 500
Troy, Michigan 48007

Re: New Sponsorship Agreement

Dear Lee:

We apologize for our delay in getting this proposal to you. We wanted to tie up as many details as possible regarding our relocations prior to getting back to you. Now that almost all of those arrangements have been completed, we are pleased to be able to present you with the following analysis and proposal.

Aloha Sports Inc. greatly appreciates DaimlerChrysler Corporation's involvement as the longest-running title sponsor of any college football bowl game, that being the Jeep® Aloha Bowl. Moreover, in 1998, DaimlerChrysler also helped establish an exciting new bowl game by becoming the title sponsor of the Jeep® O'ahu Bowl.

Based upon our experience with the games last year, we have identified several structural problems inherent in staging college football bowl games in Hawaii, and on Christmas Day.

One of the structural problems we have identified is the practical impossibility of obtaining sufficient airline seating to Hawaii following the final team selections in the first week of December each year. There are virtually no seats available for the participating institutions' fans and boosters to travel to the host city to support their teams. The participating teams are required to purchase 7,500 tickets each. Because of the unavailability of airline seats, their fans cannot attend the game. This results in the participating institutions being unable to sell their ticket allocations, creating a financial loss for them.

Moreover, in order for the student-athletes to fully enjoy the bowl game experience, we believe it is essential to have a stadium full of excited fans and boosters. Historically, Honolulu fans have not attended the game in large numbers. This results from several factors. First, Honolulu fans are indifferent to the conferences affiliated with the bowls, because the University of Hawaii is not affiliated with those conferences. Second, because Hawaii is five hours behind the East Coast, the game must start at 10:30



Christmas Eve - 8:30 pm EST/3:30 pm HST

Civil No. CV04-00204 DAE/KSC

EXHIBIT "90"



Christmas Day - 3:30 pm EST/10:30 am HST

ASI-30-001127

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on Christmas morning. Yet on Christmas morning, local families are still opening Christmas presents and involved in traditional family gatherings. Coupled with the absence of fans traveling from the mainland, this has lead to a perennial dearth in game-day attendance. We also feel that the image of an empty stadium at a bowl game is undesirable for DaimlerChrysler as our title sponsor. Bluntly stated, it looks terrible on television.

These structural problems have also made our financial package to participating conferences unattractive in comparison with competing bowls.

In particular, our bowls are presently at a crossroads with respect to their picks of the Pac-10 schools. Our contracts with the Pac-10 will expire after this year's game. Other bowls that do not have the structural problems outlined above are competing for the Pac-10 picks. The Pac-10 Commissioner, Tom Hansen, has informed us that these affiliation agreements will be concluded in May of this year. The other Bowl Championship Series conferences have given us the same time frame. Mr. Hansen has further informed us that the Pac-10 does not find it desirable to continue to send two teams to the bowls in Hawaii.

We believe it is essential for our bowls to maintain their affiliations with the Pac-10 to assure match-ups that will consistently attract large television audiences. In order for the bowls to continue their affiliation with the Pac-10, the payouts to the teams will need to be increased dramatically.

To accomplish our goal of significantly upgrading the quality and competitiveness of both bowl games, we have concluded that the bowls need to be relocated to accessible cities on the West Coast of the continental United States. In view of the structural problems inherent in holding bowl games in Hawaii on Christmas Day, we believe that DaimlerChrysler would be better served by relocating the bowls to the West Coast and playing them on dates closer to New Year's Day.

We have had extensive discussions with the San Francisco Chamber of Commerce, the San Francisco Hotel Association, the San Francisco Convention & Visitors Bureau, and Giants Enterprises regarding relocating the Jeep® Aloha Bowl (the "Bowl") there, and renaming it with a San Francisco connection. We have received an enthusiastic response toward putting together a very attractive package for the Bowl, including:

- A brand new state-of-the-art ballpark with:
 - 38,000 seats
 - 24 luxury suites
 - Field Club level seating
 - Promenade level seating
 - AAA Club level seating
 - View level seating
 - Open air, with wind protection
 - Concession areas throughout the stadium
 - Easily accessible with BART and Muni-Metro connections

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- Conveniently located near downtown hotels
- A five-year guarantee of ticket sales through the Bowl 200 Club
- Financial support in the form of a rebate from the hotel industry to the Bowl
- Additional merchandise revenue
- Parking, food, and beverage revenue
- An array of supporting activities for the teams and their fans to enjoy such as:
 - Fisherman's Wharf
 - Chinatown
 - Golden Gate Bridge
 - Alcatraz
 - Trolley cars
 - Embarcadero Center
 - San Francisco Art Museum

Materials regarding the new stadium are enclosed with the hard copy of this letter.

For the above reasons, we have applied to the NCAA for recertification of the Bowl with a venue change from Honolulu, Hawaii to San Francisco, California beginning with the 2001 postseason. The application also lists December 30, 2001 at 5:00 p.m. Eastern Time as the new date and time for the Bowl.

As described in the Application, this year's game will be played at Pacific Bell Park. We are currently finalizing our agreement with Giants Enterprises for the use of Pacific Bell Park. Management of the Bowl will continue to be provided by Aloha Sports Inc.

We believe that for the following additional reasons, the move of the Jeep® Aloha Bowl to San Francisco will increase the value of DaimlerChrysler's sponsorship of the Bowl:

- The Bowl will be able to retain its affiliation with the Pac-10 Conference, which is presently at risk due to the remoteness of the Hawaii market and the financial losses that are being incurred by the Pac-10.
- Holding the Bowl in a city within the Pac-10 Conference's fan base, with the Bay Area greatly exceeding the population of the island of O'ahu, practically guarantees a sell-out of the 38,000 seat stadium.
- The improved ticket sales will substantially enhance the Bowl's financial ability to obtain higher-ranked teams with larger fan bases and national followings. Television ratings will consequently improve significantly.

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- A tremendous amount of excitement will be generated in Northern California and throughout the nation by relocating the Bowl to San Francisco, which has never had a postseason college football bowl game.
- DaimlerChrysler's representatives will be invited to participate in all media events pertaining to the announcement of the move of the Bowl to San Francisco, thereby reaping additional positive publicity.
- DaimlerChrysler's image in the Northern California market will be enhanced as a result of its support of the move of the Bowl to San Francisco.
- National and local media coverage of the team selections, the weeks leading up to the game, the Bowl week in San Francisco, and pre-game, game, and post-game events will increase with the greater number of local media outlets and greater accessibility of San Francisco to national print, radio, and television media.
- A more positive image for DaimlerChrysler on television will result from having a sold-out stadium.
- There will be a dramatic increase in the "captive audience" of fans in the stadium, who can receive targeted messages promoting Jeep® products.
- The large number of local dealers in Northern California will be able to promote Jeep®'s products through tie-in promotions with the Bowl.
- Luxury box seats will be available to DaimlerChrysler and its local dealerships for their VIPs.

As you know, our current contract with DaimlerChrysler for the Jeep® Aloha Bowl goes through the 2001 game, with DaimlerChrysler having an option for an additional year. The 2001 game sponsorship fee will be \$936,360, plus \$39,008.76 for the State of Hawaii General Excise Tax, for a total \$975,368.

The current contract with DaimlerChrysler for the Jeep® O'ahu Bowl goes through the 2002 game. The 2001 game sponsorship fee will be \$218,484, plus \$9,102 for the State of Hawaii General Excise Tax, for a total \$227,586.

Last year, as in previous years, DaimlerChrysler purchased an additional four (4) thirty second (:30) commercials for the Jeep® Aloha Bowl at \$140,250 net.

Thus, if no changes were made for this year's games, DaimlerChrysler would be spending \$1,343,204 on both bowls.

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We would like to propose a new five-year agreement beginning this year with DaimlerChrysler for the title sponsorship of the Bowl in San Francisco. The new agreement would replace the current sponsorship agreement. The new agreement would also include an additional four (4) thirty second (:30) commercials, for a total of thirteen (13) thirty second (:30) commercials.

In addition, DaimlerChrysler would drop the title sponsorship agreement for the Jeep® O'ahu Bowl, beginning with this year's game in Seattle. Given that the two games will no longer be combined as a doubleheader, and instead will be held on separate days in separate cities, it does not make sense for DaimlerChrysler to divide its resources over two games that reach essentially the same demographic.

Because of the enhanced value DaimlerChrysler would derive from the relocation to San Francisco for all of the reasons set forth above in this letter, along with the extension of the title sponsorship through the 2005 game, we propose that the new title sponsorship fee be \$2.0 million per year for each of the next five years.

This new title sponsorship agreement will give us the financial resources to further enhance the value to DaimlerChrysler by negotiating a high pick within the Big 10 or Big 12 Conferences. We believe this will result in a higher level of competitiveness of the game, which will in turn inevitably attract higher television ratings, giving DaimlerChrysler an excellent return on its investment.

Terry Daw and I will be appearing before the NCAA subcommittee on bowls on Wednesday, April 25, in Ponte Vedra Beach, Florida. It would greatly enhance the probability of obtaining the subcommittee's approval for the recertification if we can provide the subcommittee with written assurance from DaimlerChrysler that it will remain the title sponsor of the Bowl in San Francisco. We would greatly appreciate it if you could let us know by Friday, April 20, that DaimlerChrysler will continue to be our title sponsor.

Please feel free to call me at (808) 534-1188 or on my cellular telephone at (808) 781-5553, or Terry Daw at (808) 377-3076 if you have any questions. We look forward to hearing from you soon

Very truly yours,

ALOHA SPORTS INC.

By: _____
Frederick W. Rohlfing III
Its Chief Executive Officer

FWR:md
Enclosures